



General Assembly

January Session, 2008

**Proposed Bill No. 76**

LCO No. 256

Referred to Committee on Finance, Revenue and Bonding

Introduced by:

SEN. FREEDMAN, 26<sup>th</sup> Dist.

SEN. RORABACK, 30<sup>th</sup> Dist.

**AN ACT ELIMINATING THE IMPOSITION OF THE SALES TAX ON  
REBATES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That section 12-407 of the 2008 supplement to the general statutes be
- 2 amended to change the definition of "sales price" to exclude the value
- 3 of any rebate offered by a manufacturer or retailer, so that the sales tax
- 4 will apply only to the price of an item after all applicable rebates.

**Statement of Purpose:**

To eliminate the sales tax on rebates.